

AMENDMENT TO THE CLAIMS

The following claim listing replaces all prior listings and versions of the claims:

LISTING OF CLAIMS

1. (Currently Amended) A soft magnetic material comprising:
iron particles consisting of elemental iron and iron oxide,
wherein an amount of oxygen contained in the iron particles is equal to or more than $[[0]]$
0.016% by mass and less than 0.03% by mass,
wherein the iron particles have a coercive force of 2.0×10^2 A/m or less, and
wherein insulating coated films surround the surface of the iron particles, the insulating
coated films containing an oxide that is formed by subjecting the iron particles to phosphoric
acid treatment.
2. (Cancelled)
3. (Previously presented) The soft magnetic material according to claim 1, wherein
the iron particles have an average particle size from 100 μm to 300 μm .
4. (Previously presented) The soft magnetic material according to claim 1, wherein
the iron particles have a particle size distribution substantially present only in the range of more
than 38 μm .
5. (Cancelled)

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6. (Previously presented) A dust core produced using the soft magnetic material according to claim 1.

7. (Original) The dust core according to claim 6, wherein coercive force is 2.0×10^2 A/m or less.